

2013 Idaho Business E-File (MeF) Test Packet

October 2013

Schema Version v1.0



Dear Software Developers:

Enclosed is the Tax Year 2013 Idaho Business E-File (MeF) Test Packet. This grid was developed by our audit staff and is relatively unchanged from last year's grid. You'll use the federal test scenarios that best fits the Idaho test grid.

Before testing begins, please let us know by e-mail if you will not be supporting a certain Idaho form or schedule. You may modify your test returns to the forms and schedules that your software will support.

Please contact us by e-mail before transmitting your test returns. Include a PDF and Submission Id of each test return that you will be transmitting.

Also enclosed are the EINs, company names, and addresses for the three tax types.

Idaho will follow the IRS testing calendar.

Our office will be closed on the dates below:

November 11 Veterans Day
November 28 Thanksgiving Day
December 25 Christmas Holiday
January 01 New Year's Holiday

If you have any testing questions, feel free to contact us.

We look forward to working with you this year.

Sincerely,

Electronic Data Management Team
Coordination & Automation Bureau
Idaho State Tax Commission
(208) 332-6632
substituteforms@tax.idaho.gov

Lisa Schroeder
Income Tax EFile Coordinator
Idaho State Tax Commission
(208) 334-7822
lisa.schroeder@tax.idaho.gov

&\$% Idaho Business E-File (MeF) Test Data

Form 41

11-0000001
Test Adam, Inc.
1000 W. State St.
Boise, Idaho 83722

11-0000002
Test Bob, Inc.
1001 W. State St.
Boise, Idaho 83722

11-0000003
Amended Indicator
Amended Reason 3
Test Charles, Inc.
1002 W. State St.
Boise, Idaho 83722

11-0000004
Test David, Inc.
1003 W. State St.
Boise, Idaho 83722

Form 66

11-0000013
Estate of Test Agatha
1012 W. State St.
Boise, Idaho 83722

11-0000014
Estate of Test Boyd
1013 W. State St.
Boise, Idaho 83722

11-0000015
Estate of Test Cody
1014 W. State St.
Boise, Idaho 83722

11-0000016
Estate of Test Dirk
1015 W. State St.
Boise, Idaho 83722

Form 41S

11-0000005
Test Able, Inc.
1004 W. State St.
Boise, Idaho 83722

11-0000006
Test Barbara, Inc.
1005 W. State St.
Boise, Idaho 83722

11-0000007
Test Chris, Inc.
1006 W. State St.
Boise, Idaho 83722

11-0000008
Test Debbie, Inc.
1007 W. State St.
Boise, Idaho 83722

Form 65

11-0000009
Test Andrew, Inc.
1008 W. State St.
Boise, Idaho 83722

11-0000010
Test Brenda, Inc.
1009 W. State St.
Boise, Idaho 83722

11-0000011
Test Cathy, Inc.
1010 W. State St.
Boise, Idaho 83722

11-0000012
Test Dawn, Inc.
1011 W. State St.
Boise, Idaho 83722

Form 41 - MeF Test Data

Line Number	Test 1	Test 2	Test 3	Test 4
An "X" on the yes/no questions indicates a yes answer				
Questions				
Question 1 (Enter date)				2010
Question 2		X		
Question 3a				X
Question 3b				X
Question 4 (Include date)				X
Question 4a				
Question 4b				
Question 4c				X
Question 4d (Enter EIN)				X
Question 5 (Enter date)	X			
Question 6				
Question 7		X	X	
Question 7a		X		
Question 7b			X	
Question 7c			X	
Question 7d		X		
Question 8a1 Worldwide		X		X
Question 8a2 Water's Edge	X		X	
Question 8b	X		X	
Question 8c		X		X
Question 9	X			
Question 10			X	
Additions				
Line 11 - Federal taxable income	X	X	X	X
Line 12 - Interest & dividends not taxable under IRC	X			
Line 13 - State, municipal & local taxes measured by net income	X	X	X	X
Line 14 - Net operating loss deduction on federal return		X		
Line 15 - Dividends received deduction on federal return			X	X
Line 16 - Bonus Depreciation	X	X	X	X
Line 17 - Other additions, including additions from Form 42, Part II	X			X
Subtractions				
Line 19 - Foreign dividend gross-up (Sec. 78, IRC)		X		X
Line 20 - Interest from Idaho municipal securities			X	
Line 21- Interest on U.S. Government obligations. Include schedule.	X			X
Line 22 - Interest and other expenses related to lines 20 & 21	X		X	X
Line 24 - Technological equipment donation				X
Line 25 - Allocated income. Attach a schedule.	X		X	
Line 26 - Interest and other expenses related to line 25	X		X	
Line 28 - Bonus depreciation	X	X	X	X
Line 29 - Other subtractions		X	X	
Line 31 - Net business income subject to apportionment	X	X	X	X
Line 33 - Apportionment factor from Form 42	X	X	X	X
Line 34 - Net business income apportioned to Idaho	X	X	X	X

Line Number	Test 1	Test 2	Test 3	Test 4
Line 35 - Income allocated to Idaho		X		
Line 36a - Idaho net operating loss carryover		X		
Line 36b - Idaho net operating loss carryback			X	
Line 37a - Corporation has an NOL and is electing to forego the carryback period	X	X	X	X
Line 37b - Idaho taxable income	X			
Line 38 - Idaho income tax	X	X	X	X
Credits				
Line 39 - Credit for contributions to Idaho educational entities			X	
Line 40 - Credit for contributions to Idaho youth and rehabilitation facilities		X		
Other Taxes				
Line 44 - Permanent building fund tax	X	X	X	X
Line 47 - Sales and use tax due				
Line 48 - Tax from recapture of qualified investment exemption (QIE)	X			
Line 49 - Total tax	X	X	X	X
Line 50 - Underpayment interest				X
Line 51 - Donation to Opportunity Scholarship Program	X			
Payments and Other Credits				
Line 53 - Estimated tax payments		X	X	X
Line 55 - Hire One Act credit		X	X	
Refund or Payment Due				
Line 57 - Tax due		X	X	
Line 58a - Penalty			X	
Line 58b - Interest from due date			X	
Line 59 - Total due		X	X	
Line 60 - Overpayment	X			X
Line 61 - Refund				
Line 62 - Estimated tax	X			X
Form 44				
Part I				
Line 1 - ITC (Form 49)	X	X		
Line 2 - Production equipment using postconsumer waste	X			
Line 3 - Promoter sponsored event	X			
Line 4 - Credit for qualifying new employees, Include Form 55	X			
Line 5 - Idaho research activities (Form 67)	X			
Line 6 - Broadband equipment investment credit (Form 68)	X			
Line 7 - Incentive investment tax credit (Form 69)				X
Line 11 - Biofuel infrastructure investment tax credit (Form 71)			X	
Line 12 - Total business income tax credits	X	X	X	X
Part II				
Line 1 - ITC (Form 49R)		X		
Line 2 - Broadband (Form 68R)	X			
Line 6 - Biofuel infrastructure investment credit (Form 71R)	X			
Line 7 - Total tax from recapture		X		

		Test 1	Test 2	Test 3	Test 4
Additional Schemas					
Form 42		X	X	X	X
Form 49		X	X		
Form 49C			X		
Form 49R			X		
Form 55		X			
Form 56		X	X	X	
Form 67		X			
Form 68		X			
Form 68R		X			
Form 69					X
Form 71				X	
Form 71R		X			
Form 72 & 72S			X	X	
Form 75		X			X
Form ID K-1					
ITC Equipment List		X			
PDF Attachments	Attachment Name				
Combined Report. Spreadsheet	Comb_Report_Sheet_0001		X	X	
Form 14	Form_14_01	X			
Form 41A	Form_41A_01		X	X	
Form 49E	Form_49E_01	X			
Form 49ER	Form_49ER_01	X			
Form 41ESR	Form_41ESR_01				X
Form 70	Form_70_01	X			
Form 75-IC	Form_75IC_01				
Form 75-IMV	Form_75IMV_01				
Miscellaneous Statements	Misc_Stmt_01	X			

Form 41S - MeF Test Data

Line Number	Test 5	Test 6	Test 7	Test 8
An "X" on the yes/no questions indicates a yes answer				
Questions				
Question 1	X	X	X	X
Question 1a	X			
Question 2 (Enter Date)				2010
Question 3		X		
Question 4a				X
Question 4b				X
Question 5 (Include Date)			X	
Question 5a				
Question 5b				
Question 5c			X	
Question 5d (Enter EIN)			X	
Question 6				
Question 7			X	
Line 8	X			X
Line 9	X			
Line 10		X		
Line 11 - Reserved				
Question 12	X			
Income				
Line 13 - Ordinary income (loss)	X	X	X	X
Line 14 - Net income (loss) from rental real estate activities	X			X
Line 15- Net income (loss) from other rental activities			X	
Line 16 - Portfolio income (loss)	X	X	X	X
Line 17 - Bonus Depreciation	X	X	X	X
Line 18 - Other income (loss)		X		
Additions				
Line 20 - Interest & dividends not taxable under IRC		X	X	
Line 21 - State & local taxes	X	X	X	X
Line 22 - Other additions	X			X
Subtractions				
Line 24 - Interest from Idaho municipal securities	X			
Line 25 - Interest on U.S. Government obligations			X	
Line 26 - Interest & other expenses related to lines 24 & 25	X		X	
Line 28 - Technological equipment donation	X			
Line 29 - Allocated income		X		
Line 30 - Interest & other expenses related to line 29		X		
Line 32 - Bonus depreciation	X	X	X	X
Line 33 - Other subtractions			X	X
Line 35 - Net business income subject to apportionment	X	X	X	X
Line 37 - Apportionment factor	X	X	X	X
Line 38 - Net business income apportioned to Idaho	X	X	X	X

Line Number	Test 5	Test 6	Test 7	Test 8
Line 39 - Income allocated to Idaho		X		
Line 40 - Idaho compensation of individuals	X	X		
Line 41 - S-corp. income reported to Idaho on shareholder tax returns	X		X	X
Line 42 - Idaho taxable income	X	X	X	X
Line 43 - Idaho income tax	X	X	X	X
Credits				
Line 44 - Credit for contributions to Idaho educational entities		X		
Line 45 - Credit for contributions to Idaho youth and rehabilitation facilities				X
Other Taxes				
Line 49 - Minimum tax	X	X	X	X
Line 50 - Permanent building fund tax	X	X		X
Line 53 - Sales/use tax due			X	
Line 54 - Tax from recapture of qualified investment exemption (QIE)	X			
Line 55 - Total tax	X	X	X	X
Line 56 - Underpayment interest. Attach Form 41ESR		X		
Line 57 - Donation to Opportunity Scholarship Program	X			X
Payments and Other Credits				
Line 59 - Estimated tax payments	X			X
Line 61 - Hire One Act	X		X	
Refund or Payment Due				
Line 63 - Tax due	X		X	X
Line 64a- Penalty				X
Line 64b- Interest				X
Line 65 - Total due	X		X	X
Line 66 - Overpayment		X		
Line 67 - Refund				
Line 68 - Estimated tax		X		
Form 44				
Part I				
Line 1 - ITC (Form 49)				X
Line 2 - Production equipment using postconsumer waste	X			
Line 3 - Promoter sponsored event	X			
Line 4 - Credit for qualifying new employees, Include Form 55	X			
Line 5 - Idaho research activities (Form 67)		X		
Line 6 - Broadband equipment investment credit (Form 68)	X			
Line 7 - Incentive investment tax credit (Form 69)	X			
Line 11 - Biofuel infrastructure investment tax credit (Form 71)	X			
Line 12 - Total business income tax credits	X	X		X
Part II				
Line 1 - ITC (Form 49R)	X			
Line 2 - Broadband (Form 68R)	X			
Line 6- Biofuel infrastructure investment credit (Form 71R)	X			
Line 7 - Total tax from recapture	X			

		Test 5		Test 6		Test 7		Test 8
Additional Schemas								
Form 42		X		X		X		X
Form 49		X						
Form 49C		X						
Form 49R		X						
Form 55		X						
Form 56								
Form 67				X				
Form 68		X						
Form 68R		X						
Form 69		X						
Form 71		X						
Form 71R		X						
Form 72 & 72S		X				X		
Form 75				X				X
Form ID K-1		X		X		X		X
Form PTE-12		X		X		X		X
ITC Equipment List		X						
PDF Attachments	Attachment Name							
Combined Report. Spreadsheet	Comb_Report_Sheet_0001							
Form 14	Form_14_01							
Form 41A	Form_41A_01							
Form 41ESR	Form_41ESR_01			X				
Form 49E	Form_49E_01	X						
Form 49ER	Form_49ER_01	X						
Form 70	Form_70_01	X						
Form 75-IC	Form_75IC_01							
Form 75-IMV	Form_75IMV_01							
Miscellaneous Statements	Misc_Stmt_01	X						

Form 65 - MeF Test Data						
Line Number	Test 9	Test 10	Test 11	Test 12		
An "X" on the yes/no questions indicates a yes answer						
Questions						
Question 1	X	X	X	X		
Question 1a		X				
Question 2 Enter Date			2010			
Question 3 (Include Date and Event)	X					
Question 3a						
Question 3b	X					
Question 4		X				
Question 5			X			
Line 6						X
Line 7		X				
Line 8	X					
Line 9 - Reserved						
Question 10						X
Income						
Line 11 - Ordinary income	X	X	X	X		
Line 12 - Net income (loss) from rental real estate						X
Line 13 - Net income (loss) from other rental		X				
Line 14 - Portfolio income (loss)	X	X	X	X		
Line 15 - Other income (loss)	X					
Additions						
Line 17 - Interest & dividends not taxed by IRC						X
Line 18 - State and local taxes	X	X	X	X		
Line 19 - Bonus Depreciation	X	X	X	X		
Line 20 - Other additions	X					
Subtractions						
Line 22 - Interest from Idaho municipal securities			X			
Line 23 - Interest on U.S. government obligations	X					
Line 24 - Interest & expenses related to lines 22 & 23	X		X			
Line 26 - Technological equipment donation		X				
Line 27 - Allocated income		X				
Line 28 - Interest & expenses related to line 27		X				
Line 30 - Bonus depreciation	X	X	X	X		
Line 31 - Other subtractions			X			
Line 33 - Net business income	X	X	X	X		
Line 35 - Apportionment factor	X	X	X	X		
Line 36 - Net income apportioned to Idaho	X	X	X	X		
Line 37 - Income allocated to Idaho		X				
Line 38 - Idaho compensation of individual partners			X			
Line 39 - Partnership income reported by partners	X	X				X
Line 40 - Idaho taxable income		X	X	X		
Line 41 - Idaho income tax		X	X	X		

Line Number	Test 9	Test 10	Test 11	Test 12
Credits				
Line 42 - Credit for contribution to Idaho education entities		X		
Line 43 - Credit for contribution to Idaho youth and rehab facilities				X
Other Taxes				
Line 47 - Permanent building fund		X	X	X
Line 50 - Sales/use tax due	X			
Line 51 - Tax from recapture of QIE	X			
Line 52 - Total tax		X	X	X
Line 53 - Donation to Opportunity Scholarship Program		X	X	X
Payments and Other Credits				
Line 55 - Estimated tax payments		X	X	X
Line 57 - Hire One Act credit (Form 72)	X		X	
Refund or Payment Due				
Line 59 - Tax due			X	X
Line 60a - Penalty			X	
Line 60b - Interest			X	
Line 61 - Total due			X	X
Line 62 - Overpayment	X	X		
Line 63 - Refund				
Line 64 - Estimated tax	X	X		
Form 44				
Part I				
Line 1 - ITC (Form 49)		X		X
Line 2 - Production equipment using postconsumer waste		X		
Line 3 - Promoter sponsored event		X		
Line 4 - Credit for qualifying new employees, Include Form 55		X		
Line 5 - Idaho research activities (Form 67)	X			
Line 6 - Broadband equipment investment credit (Form 68)		X		
Line 7 - Incentive investment tax credit (Form 69)		X		
Line 11 - Biofuel infrastructure investment tax credit (Form 71)		X		
Line 12 - Total business income tax credits	X	X		X
Part II				
Line 1 - ITC (Form 49R)				X
Line 2 - Broadband (Form 68R)				X
Line 6 - Biofuel infrastructure investment credit (Form 71R)				X
Line 7 - Total tax from recapture				X

		Test 9		Test 10		Test 11		Test 12
Additional Schemas								
Form 42		X		X		X		X
Form 49				X				X
Form 49C				X				
Form 49R								X
Form 55				X				
Form 56								
Form 67		X						
Form 68				X				
Form 68R								X
Form 69				X				
Form 71				X				
Form 71R								X
Form 72 & 72S		X				X		
Form 75				X				
Form ID K-1		X		X		X		X
Form PTE-12		X		X		X		X
ITC Equipment List				X				
PDF Attachments	Attachment Name							
Form 14	Form_14_01							
Form 49E	Form_49E_01							X
Form 49ER	Form_49ER_01	X						
Form 70	Form_70_01			X				
Form 75-IC	Form_75IC_01							
Form 75-IMV	Form_75IMV_01							
Miscellaneous Statements	Misc_Stmt_01							X

Form 66 - MeF Test Data						
Line Number	Test 13	Test 14	Test 15	Test 16		
An "X" on the yes/no questions indicates a yes answer						
Questions						
Resident Return	X					
Grantor Trust		X				
Electing Small Business Trust			X			
Qualified Funeral Trust (QFT)						X
The trust or estate included Idaho PTE-12 with this return						
Composite Return						
Line 1a - Decedent SSN	X					
Line 1 - Decedent Name	X					
Line 1b - Decedent Date of Death	X					
Line 1c - Decedent Resident of Idaho	X					
Line 1d - Decedent State of Residence if not Idaho						
Line 2 - Non-Resident Beneficiaries	X					
Line 3 - Final Return	X					
Line 3 - Final Return Date	X					
Income						
Line 4 - State Adjusted Income		X				
Line 5 - Income Distribution to Beneficiaries						
Line 6 - Estate Tax Deduction						
Line 7 - Income after deduction		X				
Line 8 - Exemptions		X				
Line 9 - Taxable Income Stat4e		X				
Line 10 - State Income Tax		X				
Line 11 - Opportunity Scholarship Program						
Line 13 - Tax minus Credits		X				
Line 14 - Income distribution by beneficiaries						
Line 15a - Tax on Income						
Line 15b - Credits on Income						
Line 16 - Permanent building fund						
Line 19 - State Use Tax						
Line 20 - Recap QIE tax						
Line 21 - Elect SBT or QFT Tax				X		X
Line 22 - Total Tax	X	X	X			X
Line 23 - Estimated Payments						
Line 24 - Tax withheld						
Line 26 - Hire One Act Credit (Form 72)						
Line 28 - Tax Due		X				X
Line 29a - Penalty						
Line 29b - Interest due						
Line 30 - Total Due		X				X
Line 31 - Overpayment	X			X		
Line 32 - Refund	X			X		
Line 33 - Estimated Tax credited to 2014						

Line Number	Test 13	Test 14	Test 15	Test 16
Schedule A Computation of federal taxable income				
Line 1 - Total Income from Form 1041				
Line 2 - Income derived from Idaho sources	X	X		
Line 3 - Idaho Capitol gain or loss				
Line 5 - State source percentage	X	X		
Line 6 - Deduction from 1041 not allocable				
Line 7 - Prorated deductions				
Line 8 - Federal taxable income from Idaho sources				
Schedule B – Idaho adjusted Income				
Line 1 - Adjusted total income or (loss)	X	X		X
Line 2 - Interest and dividends not taxable - IRS code				
Line 3 - State and local income taxes		X		X
Line 4 - NOL deducted on federal return				
Line 5 - Bonus depreciation				
Line 6 - Other additions				
Line 7a - State NOL carryover				
Line 7b - State NOL carryback				
Line 8 - Income exempt from Idaho tax				
Line 9 - Bonus depreciation				
Line 10 - Other subtractions				X
Schedule C – Credits				
Line 1 - Qualified exemption ITC tax credit				
Line 2c - Income taxed in other states	X			
Line 2d - Other state percentage of federal tax				
Line 2e - State income multiplied by percentage				
Line 2f - Other states tax due				
Line 2g - Credit for income tax paid to other states				
Line 3 - Education contribution credit				
Line 4 - Idaho youth and rehab credit		X		
Line 6 - Total credits		X		
Form 44				
Part I				
Line 1 - ITC (Form 49)		X		
Line 2 - Production equipment using postconsumer waste		X		
Line 3 - Promoter sponsored event		X		
Line 4 - Credit for qualifying new employees, Include Form 55		X		
Line 5 - Idaho research activities (Form 67)		X		
Line 6 - Broadband equipment investment credit (Form 68)		X		
Line 7 - Incentive investment tax credit (Form 69)		X		
Line 11 - Biofuel infrastructure investment tax credit (Form 71)		X		
Line 12 - Total business income tax credits		X		
Part II				
Line 1 - ITC (Form 49R)		X		
Line 2 - Broadband (Form 68R)		X		
Line 6 - Biofuel infrastructure investment credit (Form 71R)		X		
Line 7 - Total tax from recapture		X		

		Test 13	Test 14	Test 15	Test 16
Additional Schemas					
Form 42					
Form 49			X		
Form 49C					
Form 49R					
Form 55			X		
Form 56					
Form 67			X		
Form 68			X		
Form 68R			X		
Form 69			X		
Form 71			X		
Form 71R			X		
Form 72 & 72S					
Form 75		X			
Form ID K-1		X	X		
Form PTE-12					
ITC Equipment List					
PDF Attachments	Attachment Name				
Form 49E	Form_49E_01		X		
Form 49ER	Form_49ER_01				
Form 70	Form_70_01				
Form 75-IC	Form_75IC_01				
Form 75-IMV	Form_75IMV_01				
Miscellaneous Statements	Misc_Stmt_01				